



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

DRS COVID-19 RESPONSE: FREQUENTLY ASKED QUESTIONS

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SALES AND USE TAX

Posted: March 30, 2020

Removed: June 1, 2020

Replacement: N/A

Has DRS extended the filing and payment deadlines for sales tax returns?

Yes, within the parameters outlined below.

What small business taxpayers qualify for this relief?

Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. A taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief.

How does a taxpayer determine if it is a qualified small business?

Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief.

What returns are covered by this extension?

- For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020.
- For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May 31, 2020.

I filed my sales tax return and paid my taxes that are due on March 31, 2020, can DRS return the payment so I can take advantage of the extended May 31, 2020, due date?

No. If you scheduled a payment through the [DRS Taxpayer Service Center \(TSC\)](#), you can only cancel a payment two or more days prior to the scheduled payment date.



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BUSINESS INCOME TAX

Posted: March 30, 2020

Removed: April 14, 2020

Replacement: 'Overview of Extensions' Table on [current page](#)

Has DRS extended the filing and payment deadlines for annual state business tax returns?

Yes. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed below was extended. The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended:

- Corporation Business Tax;
- Unrelated Business Income Tax; and
- Pass-Through Entity Tax.

What is the extended due date for returns and payments of corporation business tax (Form CT-1120 and Form CT-1120CU)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of unrelated business income tax (Form CT-990T)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of the pass-through entity tax (Form CT-1065/CT-1120SI)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

Was the due date extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020?

No.

Does the business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax apply to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020?

Yes. The extension applies to corporation business tax, unrelated business income tax, and pass-through entity tax returns that would otherwise be due between March 15, 2020, and May 31, 2020.

Do the extended business income tax filing and payment deadlines apply to returns already on extension?

No.

Has the deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI been extended?

No